IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 12463 of 2005

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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AMICHAND AM THARAM PATEL - Petitioner(s)

Versus

CHIEF CONTROLLING REVENUE OFFICER & 1 - Respondent(s)

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Appearance :

MR DAKSHESH MEHTA for Petitioner(s) : 1,
GOVERNMENT PLEADER for Respondent(s) : 1,
RULE SERVED for Respondent(s) : 2,

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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 23/12/2005

ORAL JUDGMENT

1.In this petition under Articles 226 and 227 of the Constitution of India, the petitioner has

challenged the legality and validity of the order passed by the Deputy Collector, Stamp Duty Valuation, City Division No.1, Ahmedabad dated 19 / 25.10.2002 passed under Section 32(A) of the Bombay Stamp Act by which the petitioner is directed to pay deficit stamp duty of Rs.1,13,114/- plus Rs.250/- by way of penalty in all Rs.1,13,364/- with regard to the document No.2831 executed and presented before the Sub-Registrar, Naroda, Ahmedabad dated 21.8.1999 as well as the order passed by the Appellate Authority i.e. Chief Controlling Revenue Authority dated 20.5.2005 passed in Appeal No: Stamp – Appeal – 32(B) – 773 / 2002 in dismissing the same and confirming the order passed by the Deputy Collector, Stamp Duty Valuation, Ahmedabad.

2. Shri D.B.Mehta, learned advocate appearing on behalf of the petitioners has vehemently submitted that the impugned order dated 19 / 25.10.2002 is contrary to the provisions of Rule-4 of the Bombay Stamp (Determination of Market Value of Property) Rules; 1984 and as such, no particulars and/or

reasons are given by the authority for determining the valuation of the property in question at Rs.11,07,406/-. Shri D.B.Mehta, learned advocate appearing on behalf of the petitioner has submitted that after considering the objections submitted by the petitioner to the notice under Rule-4, the Deputy Collector has determined the market value of the property in question at Rs.8,30,554/- i.e. reducing 25 % of the market value determined earlier. However, there is no justification and / or reason given by the Deputy Collector for reducing the market value by 25 % of the value determined earlier and the impugned order is absolutely a non speaking and unreasoned order and as such, no reasons have been assigned to determine the market value of the property in question at Rs.8,30,554/-.It is also further submitted that as such the impugned order came to be passed on the basis of the notice under Rule-4 of Rules; 1984 by which the petitioner was called upon to prove that the valuation of the property/land in question is at Rs.22,594/-. He has relied upon the judgment of this Court in case of *Budhabhai Merabhai Bharwad V.*

State of Gujarat reported in (2005) 8 GHJ Page-374 : 2005 (2) GLR 1792. The learned advocate for the petitioner has also placed reliance on another decision of the learned Single Judge of this Court rendered in case of PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS. Reported in 2003 (1) GLR 454, wherein it is held that when the Chief Revenue and Controlling Authority passed an order in cyclostyled form wherein some gaps were filled up and few sentences were added, it is an order passed without proper application of mind and not speaking order and the same cannot be sustained in eye of law.

3. Ms.Archana Raval, learned AGP appearing on behalf of the respondents is not in a position to dispute that in the impugned order dated 25.10.2002 no particulars are given that on what basis the Deputy Collector has come to the conclusion that the valuation of the property in question is at Rs.11,07,406/- and subsequent reduced market price at Rs.8,30,554. The learned AGP is also not in a position to dispute that as such the controversy in

question is directly covered by the judgment of this Court in case of ***Budhabhai Merabhai Bharwad and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.***(supra). However, the learned AGP has submitted that the valuation of the property in question is fixed on the basis of the Jantri.

4.Heard the learned advocates appearing on behalf of the parties.

5.I have gone through the order passed by the Deputy Collector. In the impugned order, no particulars and/or basis have been mentioned by the Deputy Collector that on what basis, he has come to the conclusion that the valuation of the property in question is at Rs.11,07,406/-and subsequent reduced market price at Rs.8,30,554. Nothing is on record to suggest that the petitioner has been served with any material relied upon by the Deputy Collector, if any, for ascertaining and/or fixing the valuation of the property in question at Rs.11,07,406/- and subsequent reduced market price

at Rs.8,30,554. It also prima-facie appears that even the impugned order has been passed on the basis of the notice issued under Rule-4 of the aforesaid Rules and by which the petitioner was called upon to prove that the valuation of the property is at Rs.22,594/- and no more. This Court has remanded the matter to the Deputy Collector for deciding the same afresh after issuing proper notice under Rule-4 of Rules 1984 and after giving an opportunity to the petitioner and after providing the material upon which the Deputy Collector wants to rely to determine the valuation of the property in question.

6. For the reasons stated above and for the reasons stated in the judgment of this Court in case of BHUDHABHAI MERABHAI BHARWAD and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.(supra), the petition is allowed partly. The impugned order passed by the Deputy Collector, Stamp Duty Valuation City Division-1, Ahmedabad dated 19 / 25.10.2002 as well as the order passed by the Appellate Authority i.e. Chief Controlling

Revenue Authority dated 20.5.2005 passed in Appeal No: Stamp – appeal – 32(B) – 773 / 2002 in dismissing the same and confirming the order passed by the Deputy Collector, Stamp Duty Valuation, Ahmedabad are hereby quashed and set aside and the matter is remanded to the Deputy Collector, Stamp Duty Valuation City Division-1, Ahmedabad for deciding the same afresh in accordance with law and on merits and after issuing proper notice under Rule-4 of the Rules of 1984 and after giving an opportunity to the petitioner and after supplying necessary material to the petitioner upon which the Deputy Collector proposes to rely while determining and/or ascertaining the valuation of the land in question. The said exercise to be done within a period of 6 months from today. It is, however, made clear that if any amount is already paid/deposited by the petitioner pursuant to the order passed by the Deputy Collector, Stamp Duty Valuation, City Division-1, Ahmedabad dated 19 / 25.10.2002 then in that case, the respondents are not required to refund the said amount at this stage and the same be treated as deposit and it

would be subject to the ultimate outcome of the proceedings on remand.

7.Rule is made absolute to the aforesaid extent, however, there will be no order as to costs.

Direct Service is permitted.

(M.R.SHAH, J.)

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